--- 8 Cigarettes - “Macdonald Tobacco” - “Series of 1919” - 1932-40 ---

The only listed example of the eight cigarette stamp coded by “Macdonald Tobacco” prior to 1940 is a copy of the “Series of 1919” imperforate used in October 1932. The Budget of 1932 had reduced the excise duty on *small cigarettes* from $ 6.00 to $ 4.00 per thousand, and this eight cigarette pack may have been a *premium* brand selling at 10¢ per pack.

The Budget of June 24th 1940 raised the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand, and the companies (still striving to maintain their 10¢ price) further decreased their nine cigarette package to eight cigarettes for sale *across Canada*. In Quebec, where a 10% provincial tobacco tax had been enacted in July 1940, seven cigarettes were being retailed at 10¢ per pack.

As an interim measure under the second wartime Budget of June 24th 1940, “Macdonald Tobacco” used both the *imperforate* and the *perforated* “Series of 1919” eight cigarette stamps.

★**RC-274** - 8 cigarettes, imperf,
mimeographed **1-10-D / 8-40** in August 1940

★**RC-271** - 8 cigarettes, perf 12,
mimeographed **1-10-D / 8-40** in August 1940

Whether these “Series of 1919” stamps used in 1940 came from the storage vault at “Macdonald Tobacco”, Montreal, or originated in the “Customs and Excise” vault, could only be determined by a search of company or Ottawa records - which are probably no longer extant.

--- the 13 mm. “Macdonald” black mimeograph 8 on 9 Cigarettes - 1940 Budget ---

As an interim measure for June 1940, “Macdonald Tobacco” mimeographed sheets of the nine cigarette imperforate **RC-379** in ***black ink*** with a central 14 mm. thin *killer* Gothic 8, plus two horizontally stacked cross-bottom *killer lines*, as the “Macdonald Tobacco” company provisional overprint **RC-449**.

★**RC-449** - 8 on 9 cigarettes, imperf, Macdonald’s 13 mm. ***black*** Gothic mimeo, coded **1-10-D / 6 - 40** in June 1940

[★RC-449]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	6-40	---	8-40	---	---	---	---

--- the 13 mm. “Macdonald” violet mimeograph 8 on 9 Cigarettes - 1940 Budget ---

This was followed in July by the identical overprint in ***violet ink*** as **RC-450**. It is probable that the ***black ink*** overprint was made using *on-hand* sheets (i.e. purchased under the old Budget), and that the ***violet ink*** overprint was made on sheets purchased from Ottawa at the higher $ 6.00 excise duty, since use of the black overprint continued until August 1940.

★**RC-450** - 8 on 9 cigarettes, imperf, Macdonald’s 13 mm. ***violet*** Gothic mimeo, coded **1-10D / 7 - 40** in July 1940

[★RC-450]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	7-40	---	---	---	---	---

--- the 5 mm. Gothic 8 BABN overprint of RC-379 as used by “Macdonald Tobacco” - 1940 ---

The Budget of June 24th 1940 raised the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand, and BABN overprinted sheets of the now obsolete nine cigarette **RC-379** in black ink with six centred horizontally stacked 8 x 1 mm. *killer bars*, with a 5 mm. Gothic 8 at each side, plus four horizontally stacked 4 mm. *killer bars* at the bottom corners, as the BABN provisional **RC-463**.

★**RC-463** - 8 on 9 cigarettes, imperf, the BABN 5 mm. black Gothic overprint,
coded **1-10-D / 7-40** by “Macdonald Tobacco” in July 1940

[★RC-463]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	**7-40**	---	---	---	---	---

--- 8 Cigarettes - perf 11 - Series “C” as used by “Macdonald Tobacco” - 1940-41 ---

The perforated gummed **RC-376** was probably *hand-applied* to imported brands prior to their release from the bonded warehouse at “Macdonald Tobacco”.

★**RC-376** - 8 cigarettes, perforated 12, coded **1-10-D / 8-40** by “Macdonald Tobacco” in August 1940

[★RC-376]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	**8-40**	---	---	---	---
1941	---	---	---	---	---	---	---	**8-41**	---	---	---	---

--- 8 Cigarettes - imperf - Series “C” as used by “Macdonald Tobacco” - 1940-42 ---

The first listed imperforate eight cigarettes definitive Series “C” stamp used by “Macdonald Tobacco” is from July 1940

The hidden letters on **RC-377** “B-C” indicate that the die had been approved for BABN in 1935, as eight cigarettes had been in production at “Tuckett Tobacco” (using the “Series of 1919” stamps) during the 1930’s, and thus the Series “C” die had been prepared for use in 1935.

--- the mimeographed cancellation reads horizontally down - 23 copies to date ---

★**RC-377** - 8 cigarettes, imperf, mimeographed **1-10-D / 7-40** by “Macdonald Tobacco” in July 1940

[★RC-377]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	7-40	8-40	9-40	10-40	11-40	12-40
1941	1-41	2-41	3-41	4-41	5-41	6-41	7-41	8-41	9-41	10-41	11-41	---
1942	1-42	2-42	3-42	4-42	5-42	6-42	---	---	---	---	---	---

--- Macdonald’s mimeographed 1-10-D / 2¢ surcharge on 8 Cigarettes for the 1942 Budget ---

When the Budget of June 23rd 1942, under the “Special War Measures Act”, imposed an excise tax of 1¢ per five cigarettes, or fraction thereof, “Macdonald Tobacco” mimeographed their *on-hand* sheets of the imperforate eight cigarette **RC-377** in two lines with the *red elite* 1-10-D / 2 ¢ reading *vertically down* as the Macdonald provisional **RC-519**. These undated surcharge come from June / July 1942.

★**RC-519** - 8 cigarettes, imperf, mimeographed 1-10-D / 2 ¢ by “Macdonald Tobacco” for the June 1942 Budget

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--- BABN's 2c. / EXCISE / TAX 6 and 3 mm. Gothic surcharge used by "Macdonald Tobacco" in 1942 ---

Under the Budget of June 1942BABN surcharged the imperforate eight cigarettes **RC-377** in red ink with their three-line Gothic 6 and 3 mm. **2c. / EXCISE / TAX** as **RC-627**.

The collection contains only the single copy code dated in July 1942. It seems that "Macdonald Tobacco" ceased code dating their production in July 1942.

★**RC-627 - 2c. / EXCISE / TAX** on 8 cigarettes, imperf,
mimeographed **1-10-D / 7-42** by "Macdonald Tobacco" in July 1942

[★RC-627]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	**7-42**	---	---	---	---	---

It is difficult to place any price on these 1942 surcharged eight cigarettes other than 12¢ per pack for *across Canada* sales. This is contrary to the accepted norm which tried to maintain an even 5¢ level, but a war was in progress.

For sale in Quebec, with their 10% tobacco tax, it seems that ten cigarettes at 15¢ would be a natural fit. There is scant evidence of any 2¢ surcharged seven cigarettes for use in Quebec.

With the Budget of 1942 the use of date coding ceased at "Macdonald Tobacco" as their pre-Budget stock was exhausted, and after July 1942 no further code dated examples can be listed.

--- Macdonald's 4c. dark blue Roman re-surcharges of RC-627 for the 1943 Budget ---

When the Budget of March 3rd 1943 doubled the excise tax, "Macdonald Tobacco", Montreal, re-surcharged their remaining sheets of **RC-627** in dark blue ink with a 4 to 6 mm. Roman **4c.** or a Gothic **4c.** above a pair of horizontal *killer bars*. The tall Roman surcharge has a "foot".

This re-surcharge occurs with two *unequal bars* (4 mm and 8 mm) as **RC-697**, and with two *equal* 8 mm *bars* as **RC-698**, and with *varying* figure heights. None of these re-surcharged copies carry date coding.

From the fact that these re-surcharges made on the 18; 20; 22; 24 and 25 cigarettes stamps only occur with one long and one short bar, I assume that the examples with two long bars were made using sheets of stamps obtained under the March 1943 Budget, and thus under the revised collection system.

★**RC-697** - **4c.** over **2c.** / **EXCISE** / **TAX**,
a **4 mm.** dark blue Gothic re-surcharge
with one long and one short slug

★**RC-698** - **4c.** over **2c.** / **EXCISE** / **TAX**,
a **4 mm.** dark blue Gothic re-surcharge
with two long slugs

★**RC-699** - **4c.** over **2c.** / **EXCISE** / **TAX**,
a **5 mm.** dark blue Roman re-surcharge
with two long slugs

★**RC-7007** - **4c.** over **2c.** / **EXCISE** / **TAX**,
a **6 mm.** dark blue Roman re-surcharge
with one long and one short slug

--- BABN's 4c. dark blue Gothic re-surcharges of RC-627 for the 1943 Budget ---

When the Budget of March 3rd 1943 doubled the excise tax, BABN re-surcharged their remaining sheets of **RC-627** in dark blue ink with their usual 7 mm. Gothic **4c.** as the BABN provisional **RC-739**, or with a 6 mm. re-surcharge as the BABN provisional **RC-739a**. In 1943 Macdonald Tobacco *was not* code dating their production, thus the scans which follow are purely generic.

The varying height of the surcharge may relate to the origin of the 1942 sheets (Ottawa stock sheets of the obsolete 1942 stamp vs. BABN stock sheets of the stamp), or may have occurred purely by chance. With the revised 1943 collection structure for taxes, Ottawa was no longer supplying obsolete sheets for company re-surcharging.

At times I have dickered with the idea that since the smaller re-surcharges are *sloppy*, they may be company re-surcharges as BABN would have done a better job.

★**RC-739** - **4c.** over **2c. / EXCISE / TAX**, the BABN dark blue **7 mm.** re-surcharge

★**RC-739a** - **4c.** over **2c. / EXCISE / TAX**, the dark blue **6 mm.** re-surcharge

★**RC-739b** - **4c** over **2c. / EXCISE / TAX**, the dark blue **6 mm.** re-surcharge - no period

BABN ***did not produce*** a **4c. / EXCISE / TAX** 6 and 3 mm. Gothic surcharge on the eight cigarette stamp for the Budget of 1943, since as a wartime economy measure, legislation subsequent to the Budget discontinued the packaging of sizes smaller than eighteen cigarettes, and production of the eight cigarettes ceased. This 4¢ surcharged *eight cigarette* package under the 1943 Budget would have sold at 15¢ *across Canada*, while *seven cigarettes* would have sold *in Quebec* at the same price.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 8 cigarettes \ 1-10D],
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